

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 526 OF 2002

The Commissioner of Income Tax,
Mumbai city-I

Appellant

vs.

M/s.Lakshmiratan Engg. Works Ltd.

Respondent

Mr.R.V.Desai with Ms.S.V. Bharucha i/b. Mr.H.D.
Rathod for the appellant.

Ms.A. Sathe for the respondent.

**CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.**

DATED : 15th September 2004

P.C.

Heard.

2. The Tribunal relied upon the orders for the assessment years 1979-80, 1980-81, 1982-83 and 1983-84 and in view thereof held that no error was committed by the Commissioner of Income Tax (Appeals) in allowing the deduction for the claim of interest paid to U.P. Government. Earlier twice on 24th August 2004 and on 1st September 2004, Mr.R.V. Desai, the learned senior counsel for the revenue took time to seek instructions about the orders passed for the assessment years 1979-80, 1980-81, 1982-83 and 1983-84. The learned senior counsel submits that he has no instructions in

that regard.

3. The view of the Tribunal is consistent with the earlier assessment orders.

4. No substantial question of law arises.

5. Appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)